ACCG3001

Organisational Planning and Control

Session 1, Online-scheduled-weekday 2023

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff
Sophia Su
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Credit points
10

Prerequisites
(ACCG200 or ACCG2000) or 130cp at 1000 level or above

Corequisites

Co-badged status

Unit description
This is the second management accounting unit required for CPA Australia, Chartered Accountants Australia and New Zealand (CA ANZ) and the Institute of Public Accountants (IPA) membership. The unit focuses on strategic management, cost/ customer/supplier/ capacity management, performance measurement systems, management control systems, transfer pricing, capital expenditure analysis, employee motivation and sustainability, from a management accounting perspective. By the end of this unit, students will be able to propose coherent strategies for and employ various approaches to, measuring and

managing organisational performance. In addition, students will be able to apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, costs and quality to support organisational strategies.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at https://www.mq.edu.au/study/calendar-of-dates

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO1: Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.

ULO2: Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.

ULO3: Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.
ULO4: Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.
ULO5: Work collaboratively in a group setting to examine and apply motivation theories to explain employee behaviour.
ULO6: Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

General Assessment Information

Assessed Coursework

Due: Weekly (Weeks 2 to 12)

Weighting: 10%

Students are required to attempt and submit an online in-class exercise **DURING** each tutorial via an iLearn quiz (THEREFORE PLEASE BRING YOUR LAPTOP TO CLASS). The answers to **four (4)** in-class exercises will be randomly selected by tutors to mark. Each of the four marked exercises will be worth 2.5% of the total assessment. Marks are awarded based on the completeness and accuracy of answers.

Solutions to these exercises will be discussed by tutors in the next tutorial, but will NOT be posted on iLearn. In each tutorial, selected homework questions will be discussed prior to the start of in-class exercises. Since the in-class exercises are similar to homework questions, students are required to complete their homework before attending tutorials, in order to achieve good marks in the exercises. Note that homework questions are either from textbook or posted on iLearn (see Unit Schedule on iLearn for details), and homework solutions are available on iLearn by the end of each relevant week.

Students must be present in class for the entirety of their registered tutorial to be eligible to submit their work. Submissions made outside of your registered tutorial time will not be marked. If you miss a tutorial in which your tutor selects to mark the exercise, please apply for Special Consideration and forward the approval email to your tutor so that another exercise can be marked in lieu of the missed one.

Research Report

Due: Weeks 10 and 11

Weighting: 15%

Students will be allocated to groups during Week 5 tutorial. Students who fail to arrange group membership by Week 7 will NOT be eligible to take part in this assessment task.

This assessment consists of two components:

1) Written Research Report (7.5% - group mark) Students are expected to write a research report based on the requirements outlined in the "Group Research Report Requirements" published on iLearn. The electronic version of each group's report must be submitted to Turnitin (plagiarism detection software) via the provided link on iLearn BEFORE **9:00pm Sunday 14 May 2023 (Week 10)**. Plagiarism will not be tolerated and will be penalised, so it is in student's best interests to submit their own original work. Only one submission per group is permitted, so members within groups must agree on who will submit their report. Marks and feedback on the written report will be available through Turnitin on iLearn by the end of Week 13.

2) Research Report Presentation (7.5% - individual mark) Each student is required to record their presentation and submit the recording via the provided link on iLearn BEFORE **9:00pm Sunday 21 May 2023 (Week 11)**. The presentation will be on each student's respective contribution to the group's research report and will allow the tutor to evaluate individual performance in the research project. Students are required to read the instructions on individual presentation published on iLearn. Marks and feedback on the presentations will be provided to individual students by the end of Week 13.

Unless an application for Special Consideration has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day the report/presentation is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. A 1-hour grace period is provided to students who experience a technical concern.

Class Test

Due: Week 7

Weighting: 15%

One online Class Test will be conducted on **Saturday 8 April 1pm (Week 7)**. The test will cover lecture topics from Week 1 to Week 5 (i.e. tutorial materials from Week 2 to Week 6). Further information will be provided via announcements on iLearn.

No extension will be granted, except for cases in which an application for special consideration is made and approved. A mark of zero will be awarded for non-submission.

Final Examination

Due: University Examination Period

Weighting: 60%

A two (2) hour final examination for this unit will be held during the University Examination period. Further details on the final exam will be made available on iLearn late in the session.

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
Final Examination	60%	No	During the university examination period		No	
Class Test	15%	No	Week 7		No	
Research Report	15%	No	Weeks 10 and 11		No	
Assessed Coursework	10%	No	Weeks 2 to 12		No	

Final Examination

Assessment Type [1]: Examination
Indicative Time on Task [2]: 20 hours
Due: **During the university examination period**
Weighting: **60%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

A two-hour examination will be held during the University Examination period.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.
- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability

commitment(s) and impact.
- Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

Class Test

Assessment Type [1]: Quiz/Test
Indicative Time on Task [2]: 30 hours
Due: **Week 7**
Weighting: **15%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

The class test is designed to give feedback to students' understanding of key topics and concepts covered and to identify any particular learning challenges or areas of difficulty prior to the final examination.

On successful completion you will be able to:
- Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.
- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Analyse and apply traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes.
- Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

Research Report

Assessment Type [1]: Report
Indicative Time on Task [2]: 30 hours
Due: **Weeks 10 and 11**
Weighting: **15%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

Students will complete a group research project based on an organisation. The objective of the project is to provide students an opportunity; (a) to develop their written communication skills, (b) to present information in a coherent and integrated manner, (c) to analyse and interpret information about a 'real' organisation. This assessment also provides students with an opportunity to develop their teamwork skills by completing an assignment in a group setting. This assessment consists of two components: 1) Written Research Report (7.5% Group mark) – 12 pages 2) Research Report Presentation (7.5% Individual mark) – 15-minute group presentation, with each individual presenting for 2-3 min per person

On successful completion you will be able to:

- Evaluate the coherence of strategy, organisational structure and management control systems in successfully facilitating an organisation's strategic attainment.
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.
- Work collaboratively in a group setting to examine and apply motivation theories to explain employee behaviour.

Assessed Coursework

Assessment Type [1]: Participatory task
Indicative Time on Task [2]: 20 hours
Due: **Weeks 2 to 12**
Weighting: **10%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

During the session, students' weekly coursework will be assessed. Students are expected to make a genuine attempt at completing the weekly assigned tutorial question.

On successful completion you will be able to:

- Synthesise management accounting knowledge and apply management accounting concepts and techniques including ethical approaches in organisational planning and control.
- Analyse and apply traditional and contemporary approaches to measuring and managing

performance (including transfer pricing) essential to organisational planning and control processes.
- Propose appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and support organisational strategies, in consideration of an organisation's environmental and sustainability commitment(s) and impact.
- Explain the organisational environment in which a business operates by evaluating the structure and design of organisations, including functional and operational areas.

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[1] If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- Academic Success for academic skills support.

[2] Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation.

[3] An automatic short extension is available for some assessments. Apply through the Service Connect Portal.

Delivery and Resources

Prescribed Textbook

Management Accounting: Information for Creating and Managing Value

By Kim Langfield-Smith, David Smith, Paul Andon, Ronald Hilton, and Helen Thorne, 9th edition 2021, McGraw-Hill

Additional required readings will be made available via Leganto (access link is provided in iLearn).

Students should attend three hours of teaching per topic consisting of a 1.5-hour online lecture and a 1.5-hour tutorial. Attending/Listening to weekly lectures is critical to students' learning in this unit. The lectures provide a general overview of the topics, highlighting the important concepts and techniques. Examples that are critical to the core themes of the course and reference to real-life examples are also discussed in the lectures to assist students in the application of the conceptual frameworks. Lecture notes will be made available on iLearn prior to the lectures.

Tutorials constitute a critical learning experience of this unit, including a highly student-centred discussion of answers to pre-tutorial homework questions, and additional in-class exercises. The active participation in tutorials will assist students in developing problem-solving, and critical, analytical, and integrative thinking skills. Before attending the tutorial, students should have: (1) undertaken the required readings outlined in Unit Schedule; (2) listened to the lecture; (3)

completed the homework questions outlined in Unit Schedule; and (4) read the relevant Case Study chapter in order to attempt the in-class exercises.

Unit Schedule

Week	Start Date	Lecture Topic
1	20-Feb	Management Accounting: An Overview
2	27-Feb	Ethics in Management Decision Making
3	6-Mar	Strategy and Strategic Management
4	13-Mar	Managing Cost, Quality and Capacity
5	20-Mar	Managing Suppliers, Customers and Inventory
6	27-Mar	Organisational Structure and Transfer Pricing
7	3-Apr	Financial Performance Measures
Mid-session break: 10 - 21 April 2023		
8	24-Apr	Strategic Performance Measurement Systems
9	1-May	Management Control Systems
10	8-May	Motivating Employees and Reward Systems
11	15-May	Sustainability and Management Accounting
12	22-May	Revision and Final Exam Preparation
13	29-May	No Lecture

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- Academic Appeals Policy
- Academic Integrity Policy
- Academic Progression Policy
- Assessment Policy
- Fitness to Practice Procedure
- Assessment Procedure
- Complaints Resolution Procedure for Students and Members of the Public
- Special Consideration Policy

Students seeking more policy resources can visit Student Policies (https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about

throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit Policy Central (https://policies.mq.edu.au) and use the search tool.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/admin/other-resources/student-conduct

Results

Results published on platform other than eStudent, (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in eStudent. For more information visit ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe academic integrity – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free online writing and maths support, academic skills development and wellbeing consultations.

Student Support

Macquarie University provides a range of support services for students. For details, visit http://students.mq.edu.au/support/

The Writing Centre

The Writing Centre provides resources to develop your English language proficiency, academic writing, and communication skills.

- Workshops
- Chat with a WriteWISE peer writing leader
- Access StudyWISE
- Upload an assignment to Studiosity
- Complete the Academic Integrity Module

The Library provides online and face to face support to help you find and use relevant information resources.

- Subject and Research Guides
- Ask a Librarian

Student Services and Support

Macquarie University offers a range of Student Support Services including:

- IT Support
- Accessibility and disability support with study
- Mental health support
- Safety support to respond to bullying, harassment, sexual harassment and sexual assault
- Social support including information about finances, tenancy and legal issues
- Student Advocacy provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via AskMQ, or contact Service Connect.

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the Acceptable Use of IT Resources Policy. The policy applies to all who connect to the MQ network including students.

Unit information based on version 2023.04 of the Handbook